



Montana
Office of Public Instruction
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TO: Superintendents and Business Manager/Clerks
 FROM: Steve Hamel, Financial Specialist
 RE: Accounting for School Safety Transfers

Legislation passed in 2013 (SB348) and extended in 2015 (SB213) authorizes school districts to transfer state or local revenue from any budgeted or non-budgeted fund, other than the debt service fund or retirement fund, to the building reserve fund. The amount transferred may not exceed the school district's estimated costs of improvements to school safety as follows:

- Installing or updating locking mechanisms and ingress and egress systems at public school access points.
 - Installing or updating bullet-resistant windows and barriers.
 - Installing or updating emergency response systems using contemporary technologies.
- The transfers are not to be applied against the budget authority of the originating fund.
 - If transfers are made from budgeted funds, the district may not increase its non-voted levy to restore the transferred funds.
 - Funds may be transferred through FY2019
 - Funds not expended or encumbered by June 30, 2019 must be returned to the originating funds.

TRANSFER PORTION

Level/Fund:

Originating fund: Any fund except X14 and X50
Destination Fund: X61

Transfer Expenditure Code Account Structure:

<u>Level/Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Project Reporter</u>
XXX	998	6100	911	XXX (Assigned by District)

A unique project reporter is required for each transfer

Transfer Revenue Code:

<u>Level/Fund</u>	<u>Source</u>	<u>Project Reporter</u>
X61	5301	XXX (Same as corresponding transfer amount for each fund)

EXPENDITURE PORTION FROM FUND 61

Expenditure Account Structure:

<u>Level/Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>	<u>Project Reporter</u>
X61	190	XXXX*	XXX	XXX (Assigned by District)

(The OPI requires the use of a project reporter code in order to identify the originating funds, track expenditures, and reconcile ending balances by fund. Districts may transfer from multiple funds and may transfer from the same fund each year in which this law is in effect.)

*FUNCTION CODES ALLOWED: 26XX, 27XX, and 4XXX